



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	02	CHARTFIELD CODING	Effective Date	7/1/2015
Sub-section	01	Chart of Account Definitions	Revision Date	4/30/2015

BACKGROUND

The appropriate use of chartfields allows state agencies to accurately record accounting transactions resulting from operations. A comprehensive listing of chartfields, when properly utilized, leads to uniformity in recording and reporting of financial information. The incorrect use of chartfields can lead to inaccurate and often misleading financial statements.

Chartfields are also used for internal purposes such as the establishment and tracking of revenue and expenditure budgets. The account chartfield identifies balance sheet, revenue, and expenditure accounts. Balance sheet accounts can be monitored to highlight problems, such as a large amount of older outstanding receivables or a negative fund balance. Revenue and expenditure accounts are used for budgetary control to insure that operations are within legislative intent.

POLICIES

1. State agencies shall use chartfields in a manner that preserves their intended use as defined by the State Controller’s Office.
2. State agencies shall use all chartfields essential for logical and efficient organization, retrieval, and reporting of information.
3. State agencies shall record financial activity to the fund number that allows for appropriate budgetary and GAAP-based reporting.
4. Account chartfields shall be established only if annual activity of greater than \$100,000 or more is expected unless otherwise warranted.

DEFINITIONS

CHARTFIELD

Chartfields are a sequence of alphanumeric fields that are used to store the State of Wisconsin’s chart of accounts, record all transactions in the accounting system, and provide the basic structure to segregate and categorize transactional and budget data. Chartfields are used to control reporting, budgeting, security, and enterprise integration.

The State of Wisconsin has a statewide chartfield structure that is shared by all agencies. Each chartfield in the State’s structure has a defined purpose and all chartfield values are established in system control tables.

Inadequate use of available chartfields, such as program or operating unit, can lead to excessively complex or numerous account codes. Inappropriate use of the department chartfields can lead to an inability to integrate the finance and human resources components of the State’s Enterprise Resource Planning system. As a result, agencies shall use available chartfields in a manner consistent with the established use and in a manner that preserves the reliability of the statewide chart of accounts.



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Certain chartfields are required on all transactions while use of some chartfields is optional. While use of some chartfields is optional, agencies shall use all the chartfields essential for logical and efficient organization, retrieval, and reporting of information.

Self-Balancing Chartfields

Certain chartfields in the State’s chart of accounts are self-balancing, meaning the debits and credits for that chartfield must equal. A balanced set of financial statements (with assets minus liabilities equaling beginning equity plus revenue minus expenses) can be produced for any given self-balancing chartfield. The fund, GL business unit, appropriation and operating unit chartfields are self-balancing.

SetID

SetID is a code in STAR that allows, or prevents, the use of chartfield information stored in tables by different users. Two setIDs are used in STAR. SHARE is used for common coding used by all the State’s business units. Conversely, chartfields may have an AGENCY BU setID. These are agency-specific and controlled by individual business units.

The State will use the following chartfields:

Shared Chartfields	Agency Specific Chartfields	Project Costing Chartfields (Agency Specific)
Fund	GL Business Unit	Project Cost (PC) Business Unit*
Account	Department	Project
Budget Reference	Appropriation	Activity
	Operating Unit	Source Type
	Program	Category
	Product	Subcategory
	Fund Affiliate	
	GL Business Unit Affiliate	

* Use of the project costing business unit is required if *any* of the other project costing chartfields are to be used

More information on specific chartfields is contained on the following pages.



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GENERAL LEDGER (GL) BUSINESS UNIT

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Five (5)	Numeric	Yes	Yes	Agency BU

GL Business Unit represents an agency number and is recorded on the ledger. State government is organized into agencies (departments, boards, commissions, etc.). When the budget is prepared, each agency is given a code to differentiate it from others. The first digit of the agency number designates the function for that business unit (e.g. Commerce, Education, Natural Resources, etc.)

System security is established and maintained by GL business unit.

Section 02, Sub-section 2 lists each agency (i.e. GL business unit) number.

FUND

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Five (5)	Numeric	Yes	Yes	SHARE

Fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The State’s legally adopted budget is inherent to State operations resulting in budgetary (i.e. statutory) based reporting requirements. However, the State must also prepare reports on a Generally Accepted Accounting Principles (GAAP) basis.

To accommodate both these reporting needs, fund numbers are designed to roll-up to specific budgetary and GAAP funds as required by Wisconsin statutes and governmental GAAP, respectively. In some cases, a one-to-one relationship exists between a budgetary fund and the associated GAAP fund. That is, there are no structural differences between the statutory fund and the GAAP fund. In other cases, a more complex relationship exists. For example, the budgetary General Fund is split into many different GAAP funds.

Each fund is also assigned a fund type (but only the fund number will be recorded in transactions). Each fund number is defined to roll-up to a particular type. The fund type is also used for financial reporting purposes.



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Section 02, Sub-section 4 contains the fund table from the State’s ERP. It lists the numeric fund code agencies should code transactions to when processing transaction in the State’s ERP.

Fund numbers in the State’s ERP system have changed from those in WiSMART, the State’s legacy system. In the legacy system fund numbers did not provide a mechanism for differentiating financial activity between budgetary and GAAP-based reporting; rather a separate off-system process occurred to convert on-system budgetary information to GAAP-based funds.

It is critical that agencies record all financial activity in the State’s ERP system to the fund number that allows for proper budgetary and GAAP-based reporting.

For example, financial activity associated with Mendota Mental Health Institute will be coded to fund 14100 which has a description of General-Mendota MHI. From a budgetary reporting perspective, those transactions will be reported as part of the *statutory General fund*. From a GAAP reporting perspective, those transactions will be reported in the *Mendota Mental Health Institute fund*, which is reported as its own GAAP fund (not as part of the General fund).

Coding transactions for Mendota to fund 10000 would result in an error because while that activity would be correctly reported in budgetary reports, the reporting for GAAP would be incorrect.

Failure to use proper fund numbers when coding transactions will result in a significant increase in the risk of error and work required for financial reporting. Questions on the appropriate use of fund in recording transactions should be directed to the Financial Reporting Section staff in the State Controller’s Office.

ACCOUNT

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Seven (7)	Alpha/Numeric	No	Yes	SHARE

In a general ledger system, balance sheet (asset, liability, and equity), revenue, and expense accounts are utilized and maintained. The seven-digit account code classifies the account as either a balance sheet account or an operating account. Operating accounts include revenues and expenditures as well as transfers. Account codes capture necessary information that may not be captured in other chartfields, combination of chartfields, or modules. In keeping with the double-entry system of accounting, a minimum of two accounts is needed for every transaction—at least one account is debited and at least one account is credited.

Account Type identifiers are used to indicate which element of the financial statement the detailed account value belongs. The first digit of the seven digit account number also designates the account type.



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Financial Statement Element	Account Type Identifier	Detailed Account Value Begins With
Asset	A	1
Liability	L	2
Equity	Q	3
Revenue	R	4 – 6
Expense	E	7 – 9

Governmental GAAP requires that deferred outflows of resources and deferred inflows of resources also be established as elements of the balance sheet. Because STAR was not designed to include those two elements, deferred outflows and deferred inflows of resources must be accommodated in the five existing account types. As a result, deferred outflows of resources will be included in the asset account type while deferred inflows of resources will be included in the liability account type. This affects only GAAP-based reporting.

The majority of accounts are available for recording financial activity in the Actuals ledger and modules. However, to accommodate the wide-ranging needs of the State, some accounts have been established and shall be used only for certain purposes including budget management, GAAP-based reporting, and statistical functions.

Section 02, Sub-section 3 lists each account in order by account type and includes definitions.

Section 02, Sub-section 5 lists accounts by individual account number and account type identifier.

Requesting New or Changes to Accounts

New account codes shall be established by request to the State Controller’s Office. Section 02, subsection 6 contains guidance on requesting a new account or changes to an account.

Revenue

Most agency revenues will be deposited into program revenue appropriations. If your agency receives revenue that needs to be deposited directly, one of the following appropriations should be used: 100, 200, 300, 400, etc. For example, if the revenue is a result of a refund from prior year's expenditures in program 1, these funds are called "GPR-Earned" and should be deposited in appropriation 100 using a revenue account code. If the refund is a result of the current year's operation it can be recorded as either a refund of expenditure (see description below) or GPR-Earned. See Wis. Stat. Sec. 20.001(2) for the statutory descriptions of revenue types and Wis. Stat. Sec. 20.001(4) for the definition of GPR-earned.

The State has identified the following types of revenue:



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- General Purpose Revenue (GPR) - General taxes and other moneys which are collected by state agencies and deposited into the general fund, and are available for appropriation by the Legislature.
- General Purpose Revenue Earned (GPR-Earned) - Moneys which are collected by a state agency, deposited in the general fund and not available for expenditure by the collecting agency, but available for appropriation by the Legislature. Such moneys are generally collected to partially offset the costs of an activity that is financed by general purpose revenues.
- State Program Revenue (PR) – Moneys, which are collected by state agencies for specific purposes, deposited in the general fund and credited directly to an appropriation to finance those purposes.
- Federal Program Revenue (PRF) - Moneys which are received from the federal government, deposited in the general fund and credited directly to an appropriation to finance specific purposes.
- Program Revenue Service (PRS) - Moneys that are transferred between or within state agencies and credited to an appropriation in the general fund as a reimbursement for services rendered or materials purchased.
- State Segregated Revenue (SEG) - Moneys, which are collected by state agencies, deposited in a segregated fund by law and are available for appropriation by the Legislature for the purposes of the fund.
- Federal Segregated Revenue (SEG-F) - Moneys which are received from the federal government, deposited in a segregated fund and credited directly to an appropriation to finance specific purposes.
- Segregated Revenue Service (SEG-S) - Moneys that are transferred between or within state agencies and credited to an appropriation in a segregated fund as reimbursement for services rendered or materials purchased.
- Bond Revenue (BR) - Moneys that are available for expenditure for the contracting of public debt.

Expenditures

The State has identified the following types of expenditures:



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- State Operations Expenditures - Direct payments by state agencies to carry out state programs for expenses such as salaries, fringe benefits, supplies, contractual services, debt service and permanent property. These payments are used to fund things such as the cost of the University of Wisconsin System, state institutions, the Legislature, etc.
- Local Assistance Expenditures - Payments from a state fund to or on behalf of local units of government and school districts in the state, including payments associated with state programs administered by local units of government and school districts such as community mental health aids, school aids, etc.
- Aids to Individuals and Organizations Expenditures – Payments from a state fund made directly to or on behalf of an individual or private organization, including payments for programs such as Medicaid, student financial assistance, etc.
- Local Tax Relief - Payments from the general fund to local units of government and individuals under Wis. Stat. Sec. 20.835 for the purpose of providing property tax relief, including programs such as shared revenue payments, general and personal property tax relief, homestead tax credits, farmland preservation tax credits, etc.

A refund of expenditure occurs when a receipt is used to reverse an expenditure that was previously recorded in the same fiscal year. The same expenditure code is used as that of the original entry. See Wis. Stat. Sec. 20.001(5) for the statutory definition. In addition, Section 07, Sub-section 6 provides guidance on recording expenditure refunds.

DEPARTMENT

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Ten (10)	Alpha/Numeric	No	Yes	Agency BU

Department values represent divisions, bureaus, sections, and units within each State business unit. Department codes should 1) characterize each agency’s organizational structure; and 2) define where employees are employed within each business unit. Departments are a critical chartfield because they are the key integration point with the Human Capital Management (HCM) component of the State’s ERP system.

APPROPRIATION

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
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Five (5)	Alpha/Numeric	Yes	Yes	Agency BU
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An appropriation is an authorization by the Legislature to make expenditures and incur obligations from a specific fund for specific purposes. The authorization is usually limited in amount and as to the time in which expenditures can be made and obligations incurred. (See Wis. Stat. Sec. 20.001(3) for statutory references.) An appropriation is unique within each agency.

Appropriation Numbering Scheme

The appropriations contained in State budget are identified with an alpha/numeric code. The first digit of the code represents the program (1-9). The second one or two characters represent the funding source (A to ZZ). The State Budget Office translates the alpha codes into a numeric appropriation.

To further refine the details of the budget, the State Budget Office will use budgetary only account codes to designate allotments, categories and classes of expenditures.

The following budgetary only accounts define the allotments:

Account	Allotment Description
A000001	Permanent/Project Salaries
A000002	LTE/Miscellaneous Salaries
A000003	Fringe Benefits
A000004	Supplies and Services/Permanent Property
A000005	Debt Service
A000006	Local Assistance/Aids to Individuals and Organizations
A000007	Special Purpose
A000008	- not in use at this time -
A000009	Cost Allocations
A00000R	Revenue

The Budget Office does not allot some appropriations, such as for capital projects, in the same manner. These appropriations will not be divided into allotment lines for control. Rather, the project management subsystem is used to provide the allotment control established by the State Division of Facilities Development over these applications. Please refer to Section 11 – 4 of the Wisconsin Accounting Manual.

Types of Appropriations

The State has the following types of appropriations:

- Annual Appropriation - An authorization that is expendable only up to the amount appropriated by the Legislature and only for the fiscal year for which it is appropriated. Amounts appropriated



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but unexpended or unencumbered generally lapse to the fund from which they are appropriated at the end of each fiscal year.

- **Biennial Appropriation** - An authorization that is expendable only during the biennium for which appropriated by the Legislature. The amounts appropriated for each fiscal year represent the most reliable estimates of the amounts, which will be expended in each fiscal year. For accounting purposes, the appropriation for the first year of a biennium is the sum of the expenditures for that fiscal year plus the encumbrances at the close of that year. The appropriation for the second year is the unexpended and unencumbered balance of the appropriation at the end of the first fiscal year. Amount appropriated but unexpended or unencumbered at the end of a biennium lapse to the fund from which they were appropriated.
- **Continuing Appropriation** - An authorization which is expendable until fully depleted or repealed by subsequent action of the Legislature. The appropriation for any fiscal year consists of the ending balance from the previous fiscal year plus the revenues received or the new appropriation authority granted in the current fiscal year. Specific dollar amounts appearing in any type of appropriation listing or schedule only represent the most reliable estimates of the amounts to be expended or encumbered during any given fiscal year and are not considered as limiting.
- **Sum Sufficient Appropriation** - An authorization which is expendable from the indicated source of funds in the amounts necessary or sufficient to accomplish the purpose for which provided. The amounts appropriated represent the most reliable estimate of the amounts that will be needed for the stated purpose.



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OPERATING UNIT

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Eight (8)	Alpha/Numeric	Yes	No	Agency BU

Operating Unit is a self-balancing chartfield that can be used at an agency’s discretion. Because it is self-balancing it can be used to provide financial statement reporting. Agencies may use operating unit to designate an office, physical location, or building. It could also be used to identify a sub-unit or a program, such as various facilities or loan programs.

Use of an operating unit code may be necessary for agencies to be able to develop a statement of cash flows for GAAP-based financial reports. Therefore, agencies required to prepare such statements should determine if use of the operating unit code is necessary. Non-balancing chartfields may not provide the information needed to develop the statement of cash flows. Agencies with multiple operating units should use this code to effectively record, organize, and retrieve data and to minimize the number of required account values.

PROGRAM

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Five (5)	Alpha/Numeric	No	No	Agency BU

Program may be used at agencies’ discretion to effectively track revenue and expenditures for certain activities. It is intended to be used to identify groups of related activities, cost centers, revenue centers, responsibility centers, or academic programs. Agencies with multiple programs should use the program code to effectively record, organize, and retrieve data and to minimize the number of required account values.

PRODUCT

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Six (6)	Alpha/Numeric	No	No	Agency BU

Product can be used at agencies’ discretion to capture additional information useful for profitability and cash flow analysis by product sold or manufactured. Product integrates with manufacturing systems and would be beneficial to those using such systems (e.g. Badger State Industries or other proprietary funds).

BUDGET REFERENCE:



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Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Eight (8)*	Alpha/Numeric	No	Yes	SHARE

This chartfield will be used to identify budget fiscal year and carry forward encumbrances and related budget authority.

* While the maximum character length is eight, the State will only use six characters (e.g. “FY2016” will be used to identify fiscal year 2016.).

FUND AFFILIATE

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Ten (10)	Alpha/Numeric	No	Yes – on Inter and Intra Unit transactions	SHARE

The presentation of an affiliate chartfield occurs only in the event there is a transaction between state agencies using the State’s ERP or within a state agency that is using the ERP. Because the Department of Transportation and the University of Wisconsin are not using the State’s ERP, affiliate chartfields will not be applicable to transactions with those two agencies.

Only the fund and GL business unit chartfields will have affiliate functionality turned on in the State’s ERP system.

Fund affiliate is presented only when Inter and Intra Unit transactions code transactions to different funds. It is a stand-alone chartfield that is not entered by the user; rather, it is inferred by the system. It gives users the ability to see the fund on the “other side” of the transaction.

Once the interfund transaction recording the expenditure and revenue sides of the transaction have been recorded and approved, inter and intra unit processing will automatically create a transaction that also moves the cash between the funds. Such a transaction is necessary because fund is a self-balancing chartfield. This automatically created transaction will have the fund affiliate field populated, so users will be able to see what other fund made or received the payment.



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GL BUSINESS UNIT AFFILIATE

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Five (5)	Alpha/Numeric	No	Yes – on Inter and Intra Unit transactions	SHARE

The presentation of an affiliate chartfield occurs only in the event there is a transaction between state agencies using the State’s ERP or within a state agency that is using the ERP. Because the Department of Transportation and the University of Wisconsin are not using the State’s ERP, affiliate chartfields will not be applicable to transactions with those two agencies.

Affiliate is only used on Inter and Intra Unit transactions that cross business units (i.e. different state agencies). It is a stand-alone chartfield that is not entered by the user; rather, it is inferred by the system. It gives users the ability to see who is on the “other side” of the transaction. Once the interagency transaction recording the expenditure and revenue sides of the transaction have been recorded and approved, inter and intra unit processing will automatically create a transaction that also moves the cash between the GL business units. Such a transaction is necessary because GL business unit is a self-balancing chartfield. This automatically created transaction will have the GL business unit affiliate chartfield populated, so users will be able to see what other GL business unit made or received the payment.

PROJECT COST (PC) BUSINESS UNIT

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Five (5)	Alpha/Numeric	No	Yes – if you want the transaction to be recorded to a Project	Agency BU

The State ERP system includes a Project Costing module that will be used by State agencies to manage projects. Three of the chartfields (source type, category, and subcategory) exist in the Project Costing module but not in the ledger.

PC Business Unit represents an operational subset of the State that organizes information to facilitate project management.

It is typically the same value as the GL Business Unit; however, it can differ for certain capital projects in the DOA Capital Accounting funds. For example, for a DNR grant, the PC Business Unit would be 37000; however, for a DNR capital project maintained and administered by DOA, the PC Business Unit would be 86700.

PC Business Unit is required to use any of the other project-related chartfields discussed below.



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PROJECT

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Fifteen (15)	Alpha/Numeric	No	Yes – if you want the transaction to be recorded to a Project	Agency BU

Project associates transactions with grants, capital projects and other activities having a finite duration. Projects can cross multiple budget years, funds, and departments within the same GL business unit. Use of a Project ID on a transaction also involves the use of other project related chartfields such as activity, source type, category and subcategory.

While the project chartfield values are typically established and maintained by the agencies, project values associated with capital projects in the DOA Capital Accounting funds are established and maintained centrally by DOA.

ACTIVITY

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Fifteen (15)	Alpha/Numeric	No	Yes – if you want the transaction to be recorded to a Project	Agency BU

Activities are the specific tasks that make up a project. Transactions can be added to a project only at the activity level.

There can be detail and summary activities. Summary activities are used to group other activities for reporting and accounting purposes.



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SOURCE TYPE

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Five (5)	Alpha/Numeric	No	No	Agency BU

Project Costing uses transactions to track, analyze, and report on actual and planned project costs. Source types are assigned to individual transactions to identify the transactions’ purpose.

Source types can be assigned as needed and are not required. They can be as general and specific as needed.

CATEGORY

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Five (5)	Alpha/Numeric	No	No	Agency BU

Category provides greater flexibility and granularity for tracking and analyzing costs. Traditionally, category is used to further define source types; however, those chartfields can be independent.

SUBCATEGORY

Maximum Length	Values	Self-Balancing Chartfield?	Required on Transactions in the Actuals Ledger?	SetID
Five (5)	Alpha/Numeric	No	No	Agency BU

Subcategory provides greater flexibility and granularity for tracking and analyzing costs. Traditionally, subcategory is used to further define category; however, those chartfields can be independent.